Previous references

File No 327-10

1910.

Serial Nos. 1-4

(Municipal)

Later references
vol 272-11 (11013)
Rev 9 Sec 2011

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1 – 4

Part B for March 1912

SUBJECT

Passing orders on the petition of Srinivasalu Naidu holder of Rangaswamy temple road arrack shop, Bangalore city, praying for exemption from payment of the registration fee and surcharge levied under the Abkari Regulation.

From the Excise Com^{r}, no 7993 S 4 4.11 submits a petition from Srinivasalu Naidu, holder of Rangaswamy temple road arrack shop praying that he may be exempted from the payment of the registration fee of Rs 180/- and a surcharge of 4 annas per gallon of liquor sold by him in excess of 55 gallons a month in his shop and states that as the levy of the said fee is likely to cause loss of excise revenue he has in anticipation of Govt sanction requested the Presd^{t} to stop taking further proceedings

G. R. S. 38

2 To the Presd^{t}, Bangalore city Munl council, no 9331 S 13.5 11. forwards copies of Sl no 1 and its enclosures and calls for a complete report in the matter and requests him

bourt out the authority for continuing to levy the fee after the Mun' Regn of 1906 came into force

3 From Do, no 24 5 22 7 11 States that the fees were collected in pursuance of para 2 of G O no 360/12 F 17 4 82 and that the practice continued after the Regulation came into force pending the framing of the bye-laws under Sec. 48 (1) (c) of the Regulation

4. To Do & Excise Com', no 6523-4 5 11 3 12 Observes that the G O of 1882 has no reference to mun' taxation and is not in force now, that the Mun' Regn of 1906 does not authorise the levy of either the registration or the surcharge fees and that the levy of the fees are therefore not legal and requests the Mun' Council to cease from levying the fees and to take steps to impose in their stead such taxes as are admissible under the new Mun' Regn

Memo no 65 25 forwards copy of the above to the Presdt, Mysore City Mun' Council

M V. Anandaiyar,

23 3 12

G.R.S. 11] 190-11

GENERAL AND REVENUE SECRETARIAT

(Municipal)

NOTES

File No 327-1911

FILE HEADING

Prayer of Srinivasalu Naidu, holder of Ranganswamy Temple Road arrack shop, Bangalore City for exemption from payment of the registration fee of Rs 180/- and a surcharge of 4 annas per gallon of liquor sold by him in excess of 55 gallons a month in his shop, levied by the Municipal Regulation

From

The Excise Commissioner in Mysore.

No 7993 Dated 4 4 1911 Received 7 4 11

Diary No 6494	Enclos 3	Spare Copies	Serial No 1

BRIEF ABSTRACT OF LETTER

Submits a petition from Srinivasalu Naidu holder of Ranganswamy Temple Road Arrack Shop praying that he may be exempted from the payment of the registration fee of Rs 180/- and a surcharge of 4 annas per gallon of liquor sold by him in excess of 55 gallons a month in his shop and states that as the levy of the said fees is likely to cause loss of excise revenue he has in contemplation of Govt sanction requested the Pres[t] to stop taking further proceedings

NOTES AND ORDERS

In There is no provision in the new municipal Regn for the levy of any of the fees referred to above. But under Secs 56 and 58 of the Old Regn the levy of the registration fees was permissible It is not clear

Memo—First sheet

GPB—15 000—24 4 09

(1 R. S 12]
General and Revenue Secretariat

File No. 327 of 1910

Serial No.

with what object these provisions were omitted in the New Regulation and whether these fees are still being levied in the City in respect of all liquor shops.

2 In the meanwhile the Excise Commr states that he has issued instructions to the Presidents to stop further proceedings pending the issue of final orders by Govt.

3 Submitted for orders.

Sd/- (19) Secy
17/4/11

4 Please send this to Br II (S R) for note. [I just now had a similar Circular circulated in the a draft notification regarding the sale of foreign liquors]

for note

Sd/-

Seen 9.37

22/4/11

To Branch II

5 Paragraph (2) of the condition applicable to arrack licenses of the present official year (published with G.O. No. 7993 Rev. dt. 29-12-10) lays the provision regarding the payment of registration

Note—Contn. sheet 4

GPU—50,000—12-4-10

(C. R. S. 12)
General and Revenue Secretariat

File No. 327 of 1910

6404

937

Serial No.

fees & surcharge fees to the Municipalities of Mysore & Bangalore. Whether the municipality has powers under the Municipal Regn. to levy the registration fee of Rs 100/- is a point for Branch IV to consider. It may here be pointed out that a similar provision has been retained in the notification issued on the 6th April 1910 (No. 796) vide Mysore Gazette)

The point noted by the Asst Secretary relates to the notfn regarding foreign liquor and it has also been referred to Br IV for opinion

26/4/11

24/4/11

) The new Municipal Regn does not seem to authorise "Registration through a bar" (not pending Rs 50/- however) may be inferred on "abkari Control"

29/7/11

Offn—1,500—27-4-10

G. R. S. 12]
General and Revenue Secretariat

File No. 7/1 of 190

6-4-14

Serial No.

6 Submitted for orders.

Bln sng 27/4/14 9. In the file relating to the notification regarding foreign liquor referred to in para 6 supra, this question was discussed. How was it finally disposed of? Please put up the file, if available.

10. Please put up draft to the President forwarding a copy of the Excise Commissioner's letter to Govt and calling for a report on the matter.

2 5-11 Mle

Submitted. H P

11 The file relating to foreign liquor licenses is put up. No orders were passed in that file in connection with the present question of registration fees.

12. Draft forwarding a copy of the Excise Commr's letter to the Resr is put up.

Bln sng 13/2 Ce) 8. 5-11 Mle

5/5/14.

14 Approved. [Why did this take one month to pass thro' the office?] H P

15. Issue 7/5) H

9 5-11 Mle Mle 9 5 11

Initial signature

G. R. S. 12]
General and Revenue Secretariat.

File No. 1,17 of 19 11

Serial No.	
2	To the President, Bangalore City Municipal Council No 9331/Rev 327-10-2 dt 13.5.1911. 16 Forwards copies of Sl No 1 and its enclosures and calls for a complete report in the matter and requests him to point out the authority for continuing to levy the fees after the Municipal Regns of 1906 came into force.
3.	From the above officer. No 2418 dt 22.7.1911 17. States that the fees referred to above were collected in pursuance of para 2 of G.O. No Rev 360/12 dt 17.4.82 and that the practice continued after the Regns came into force pending the framing of the bye-laws under Sec 48(1)(c) of the Regns 18-Submitted for orders The surcharge fee under the G.O. quoted above is 4 annas on every gallon sold in excess of 60 gallons and not 55 gallons as stated in this file.
4.	The Municipal Regulation of 1906 has introduced a change in regard to the registration of places used for the sale of spirituous liquors and it seems no longer necessary now to register such places as it was under sec 58 of the

Note:- Contd sheet

Serial No

old Municipal Regulation - The sewerage fee however seems to be levied under G O dated 17th April 1882 -

20 Forwarded to Br II for kindly noting whether the above order is still in force or has been cancelled or modified in any way -

2.8.11 Kelly

21 The orders referred to are not in force now - It became obsolete when the Head Farm System was introduced in 1892-93 Special rates are prescribed for Foreign Liquor licenses Some articles are also sold -

See 36

8/8/11

22 To Br IV

23 Submitted.
Abu 14/8/11

24 In the circumstance

Note—Contin sheet

Serial No

stated above, the levy of the fees does not seem to be legal. Attention is however invited to section 59 clause X and schedule III of the new municipal Regn under which a tax of Rs 50 per annum may be levied from Abkari Renters.

Secy) 12 8 11

25 The order of 1882 seems to have had no reference to muni taxation but was apparently an order of the Excise dept in regard to what now corresponds to the shop rental. ~~It was~~ Fixed rentals were adopted at the time above only later on that competition rentals came into vogue.

26 The muni council should be asked to cease from levying the tax & instead to impose such taxes as may be admissible under the Muni Regn of 1906

Put up draft & submit [illegible] & Secy

Draft put up.

28 Submitted

Dewan Secy 18 9 11

May be approved

1378

2. 11

C R S. 12
General ue

File No. 327 of 19

Serial No

30. Issue.

8/3/12

31. May this be printed and communicated to the President of the Mysore City Munpl Council and also to Dy Commr of Districts?

8/3/12 It will do & a copy of the order is sent to the President of the Mysore City municipal council -

8 3-12

4 To the Presdt, Bangalore city Munpl Council & Excise Commr 1/c 6523 & 11.3.1912

Observes that the G.O. of 1882 has no refce to Munpl taxation and is not in force now that the Mul Regn of 1906 does not authorise the levy of either the registration or the surcharge fees & that the levy of the fees are therefore not legal and requests the Munpl Council to cease from levying the fees and to take steps to impose in their stead, such taxes as are admissible under the new Mul Regn.

GPB—40 000— 12 8 10

(9

G R S. 12]
General and Revenue Secretariat

Ml File No 327 of 1910

Serial No

Memo No 6525 & 11 3 1912 to the ~~Dy Com'r~~ ~~Insp~~ Ores Dt, Mysore city Ml Cl

Forwards copy of Sl No 4 for information

sheet

GPB.—20,000—19-6-10

T 14 Nr. D 642 54 SR

1911

From

H H Sparkes Esquire

Excise Commissioner in Mysore

To

L S Balasundaram Iyengar B.A.,

Offg. Secretary to the Government of
H H the Maharaja of Mysore,
Genl. and Rev Depts

Dated 5-4 April 1911

Despatched

Received

General No 7993

Enclosure No 3

SUBJECT

Submitting a copy of petition from one Sreenivasalu Naidu holder of Ranganaswamy temple road arrack shop Bangalore city praying for exemption to pay the registration fee of Rs 100/- levied under the municipal Regulation on each liquor shop &c

HTB—2,000—31-7-08

No 7993 — C 3

Rd 327-10

OFFICE OF THE EXCISE COMMISSIONER IN MYSORE,

Bangalore, dated 4th April *19* 11

From

H.M. Sparkes, Esquire,

Excise Commissioner in Mysore

To

C.S. Balasundaram Iyer, Esq., B.A.,

Offg: *Secretary to the Government of*
His Highness the Maharaja of Mysore,
General and Revenue Departments

SIR,

In submitting, herewith, a copy of petition regis No.6280, dated the 31st Ultimo, from one Srinivasalu Naidu, of Rangaswamy temple road arrack shop, Bangalore City, praying exemption to pay the registration fee of Rs.180/- levied un the Municipal Regulation on each liquor shop in addition to a -charge of annas four per gallon of liquor sold by him in exc of 55 Gls. a month in his shop, I have the honor to enclose, -in, for the information of Government copies of the marginally noted references made to the President, City Municipality, -lore, requesting that officer to state the authority under both the registration and sur-charge fees are collected, but reply has yet been received in spite of a reminder sent to him on the subject

2 As the present system of levying the fees in question likely to cause serious loss to Gove in the shape

Ibn Office No 7179, dated the 3rd March 1911
— do — 7595, dated 23rd March 1911

Excise revenue, I have in anticipation of Government approval, - requested the President, City Municipality, Bangalore, to stop - further proceedings in the matter pending the issue of final -- orders from the Government on the subject.

I have the honor to be,

Sir,

Your most obedient servant.

Ramanna

for Excise Commissioner

Copy of petition registered No.6280, dated the 31st Ultimo, from Srinivasalu Naidu, holder of Rangaswamy temple road - arrack shop, Bangalore City, to the Excise Commissioner, in - Mysore

---

I beg to bring to your notice that our joint applica-tion to cancel the registration fee on arrack shops has not yet been disposed of though a month and odd is over As the shops auction is to take place soon so we earnestly request - that our application may kindly be disposed of at an early -- date, for which act of kindness, I shall ever pray

---

" Copy "

for Excise Commissioner

Cmr Kml 827-10 dt 1

4

Copy of this office docket No.7179, dated 3/6th March '11 to the Deputy Commissioner and President, City Municipality, Bangalore.

In forwarding herewith a joint petition registered No.5524, dated the 20th February 1911 from Srinivasalu Naidu arrack shop-holder in Rangaswamy temple street and also from other shop-keepers in the Bangalore City praying for exemtion to pay the registration fee of Rs.180/- levied under the Munidi-pal Regualtion on each liquor shop in addition a to a surcharge of annas 4 per gallon of liquor sold by them in excess of 55 Gallons a month in their shop, I have the honor to request to be informed of the authority under which both the registra-tion and surcharge fees are collected

The enclosed petition may be kindly returned when no longer required

---

" Copy "

Ramanna

for Excise Commissioner

5

Copy of this office docket No.7595, dated 23/24th March 1911, to the Deputy Commissioner, and President, City Municipality, Bangalore.

This office letter No.7179, dated the 3rd.instant, calling for the authority under which both the registration and surcharge fees are collected from the lessees of liquor shops in the City

---

Has the honor to invite attention to the above and to request an reply thereto

---

" Copy "

for Excise Commissioner

189/10

G.R.S 26]

File No. 327/10
Serial No. 2

Diary No of letter replied to 6494

Ex

No. 9331
ms 327-10-2
dy 13-5-11

General and Revenue Secretariat
(Municipal
, the 19

To
The President, Bangalore
City Municipal Council.

Date of issue 13.5.11

Sir,

Signed by [illegible]

I am directed to forward herewith copies of letter No. 1993 dy 5-4-1911 from the Excise Comm^r in Mysore and its enclosures, regarding the prayer of Srinivasa Murthi the holder of Rangaswamy Temple Road Arrack Shop in the Bangalore City for exemption from payment of registration

over

SUBJECT

fee of Rs 180/- and a surcharge fee of 4 annas on every gallon of liquor sold by him in excess of 55 gallons a month, payable to the Municipality and to request that you will be so good as to submit a complete and early report in the matter pointing out the Section of the Bombay Regn under which the fee is levied and assessable in future

claimed by

continuing to levy the fee after the Bom. Regn of 1906 came into force

I have &c.

Sd/-

for Chief Secy

KPK
9/5/11

List of enclosures,

Copied by

Examined by

JH 11/5/11

GPB—20,000—23-9-10

P 552 Ml 327-10 8

No. 24 8 3

Office of the Municipal Council,
Bangalore City, 22-7-1911.

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments, Bangalore.

Sir,

Reference:-Your letter No. 9331/Ml.327-10-2 dated the 13th May 1911, requesting to point out the authority for continuing the levy of Registration and surcharge fees on liquor shops in the City.

I have the honour to report that the fees referred to were collected in pursuance of Para 2 of Government Order No. 360/12 dated the 17th April 1882.

2. After the Municipal Regulation of 1906 came into force, the practice has been continued pending the framing of Bye-laws in this respect under Section 48(1)(c) of the Regulation.

I have the honour to be
Sir,
Your most obedient servant,

President.

1911-12
190

From

The President, Municipal Council,
Bangalore City.

To

The Secretary to the
Govt of Mysore, General &
Revenue Depth, Bangalore

Dated 22nd July 1911

Despatched

Received

General No. 24
No

Enclosure No.

Reporting that the
Registration and the Excise
fees on liquor Shops in
the City were collected
in pursuance of para 2
of G O no 360/12 dated 17th

327-a

189

G.R.S. 28]

9/5

File No 327-1910
Serial No 4

Diary No of letter replied to 552

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT.
(Mul)

, the 19

Date of issue

Signed by MrKMR

READ— Letter No 79938 Fr. 4th April 1910 from the Excise Commr in Mysore, submitting for the orders of Govt. copy of a petition from one Srinivasalu Naidu, holder of Rangaswamy Temple Road Arrack Shop, (TODY-BEEDIGE) No. Bangalore City, praying that he may be exempted from the payment of the registration fee of Rs 180/- and the surcharge fee of 4 annas on every gallon of liquor sold by him in excess of 55 gallons monthly, in

over

SUBJECT.

and stating that the President of the Bangalore City Municipality who was requested to quote the authority under which the registration and surcharge fees are being collected, did not reply had not replied to him and as the levy of the said fees was likely to cause loss of excise revenue, has represented in anticipation of Govt. sanction, requested the President to stop further proceedings in the matter of the said levy, pending issue of final orders by Government on the subject.

2. A letter No. 214 dated 22-7-1911 from the Pres^{t}, Bangalore City Municipal Council, reporting with refce to the enquiry made from by Govt., that the registration and surcharge fees were being collected in pursuance of para 2 of Govt order No 360/12 dated the 17th April 1882 and, that after the municipal Regns of 1906 came into force, the practice has been continued pending the framing of bye-laws under Section 180(E) of the Regns.

Order thereon. 6523-4 ml 327-10 Bills 12

The Go. of 1882 referred to above had no reference to municipal taxation and is not now in force. No bye-laws framed

(3)

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

either the Mun'l Taxes enactments introduced in 1892-93. The Munpl Regns of 1906 does not authorise the levy of either the registration or the surcharge fees. In these circumstances, the levy of these fees is not legal.

The Municipal Councillors requested to ~~have~~ therefore cease from levying the fees referred to and to take steps to impose, in their stead, such taxes as are admissible under the Mun Munpl Regns of 1906.

20/2/14

Yours
Asst Secretary

To

The President, Bangalore City
Munpl Council.

a Excess Comm^r in Mysore.

Fair draft

Proceedings of the Government of His Highness the Maharaja of Mysore.

R o a d :-

Letter No. 7993 dated the 4th April 1911 from the Excise Commissioner in Mysore, submitting for the orders of Government copy of a petition from one Srinivasalu Naidu, holder of Rangaswamy Temple Road Arrack Shop, Bangalore city, praying that he may be exempted from the payment of (1) the registration fee of Rs. 180/- and (2) the surcharge fee of 4 annas on every gallon of liquor sold by him in excess of 55 gallons per month and stating that as the President of the Bangalore city Municipality who was requested to quote the authority under which the registration and surcharge fees are being collected, did not reply to him and as the levy of the said fees was likely to cause loss of excise revenue, he has in anticipation of Government sanction requested the President to stop further proceedings in the matter of the said

levy

levy pending issue of final orders by Government on the subject.

2. Letter No. 24 dated the 22nd July 1911, from the President, Bangalore City Municipal Council, reporting with reference to the enquiry made by Government, that the registration and surcharge fees were being collected in pursuance of para 2 of Government order No. 360/P2 dated the 17th April 1882 and that after the Municipal Regulation of 1906 came into force, the practice has been continued pending the framing of bye-laws under Section 48(1) (n) of the Regulation

Order thereon No. 6523-4
Dated 11-3-11

The Government order of 1882 referred to above had no reference to Municipal taxation and is not in force now. The Municipal Regulation of 1906 does not authorise the levy of either the registration or the surcharge fees. In these circumstances, the levy of these

fees

14

fees is not legal.

The Municipal Council are therefore requested to cease from levying the fees referred to and to take steps to impose, in their stead, such taxes as are admissible under the new Municipal Regulation of 1906.

CSB 7/3/12

for Offg. Secretary to G

To

The President, Bangalore city Municipal Council.

The Excise Commissioner, in Mysore.

Copy to Bn

B.V.

attended to

Memo 6525

Copy forwarded to the President of the Mysore City Municipal Council for information.

By Order,

Assistant

for Secretary.

3 copies sent. 9/3/12

wd 9/3/12